IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver § for Advanced Financial Services, Inc., § § § Plaintiff, § § Civil Action No. 1:03-CV-0236 vs. § TRADE PARTNERS, INC., MACATAWA § BANK CORPORATION, successor by merger to GRAND BANK, THOMAS J. § § SMITH and CHRISTINE M. ZMUDKA, § § Defendants.

REPORT AND RECOMMENDATION REGARDING RECEIVER'S ELEVENTH MOTION TO ALLOW A CLAIMS

On August 21, 2006 the Court considered the Receiver's Eleventh Motion to Allow A Claims [Docket No. 1343]. No objections to the proposed allowed claims have been filed. Thus, the undersigned recommends that the claims set forth in Exhibit "1" to the Receiver's Motion [Docket No. 1343], as revised, and attached hereto, totaling \$2,861,667.96 should be allowed as unsecured claims against the Receivership Estate.

Respectfully submitted,

Date: August 24, 2006 /s/ Ellen S. Carmody

ELLEN S. CARMODY

United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).